

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE THREE MONTHS ENDED
SEPTEMBER 30, 2008**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
 QUARTERLY FINANCIAL REPORTS
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City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
September 30, 2008
(UNAUDITED)
GAAP Basis
(OTRISCONS)

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ASSETS:									
	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds		
Cash and Cash Equivalents	\$ 8,050,663.01	\$ 1,342,339.83	\$ (5,093,710.15)	\$ 1,010,377.11	\$ 5,309,669.80	\$ 1,453,954.32	\$ 6,763,624.12		
Restricted Cash	5,894,508.77	2,636,321.85	6,449,575.51	173,267.50	15,153,673.63	49,495,319.21	64,648,992.84		
Investments	34,940,246.21	4,063,759.63	2,973,185.43	17,752,373.84	59,729,565.11	30,713,405.10	90,442,970.21		
Receivables	5,550,723.10	7,251,790.06	(146,478.38)	1,769.46	12,657,804.24	17,331,468.33	29,989,272.57		
Prepaid Expenses	2,440,296.65	-	-	-	2,440,296.65	4,601,502.89	7,041,799.54		
Due From Other Funds	1,440,952.11	342,000.00	-	-	1,782,952.11	41,765.92	1,824,718.03		
Inventories	784,473.65	-	-	-	784,473.65	1,369,008.69	2,153,482.34		
Land held for resale	3,362,039.48	-	-	-	3,362,039.48	-	3,362,039.48		
Property and Equipment, Net	-	-	-	-	-	633,932,650.99	633,932,650.99		
TOTAL ASSETS:	\$ 62,463,902.98	\$ 15,636,211.37	\$ 4,182,572.41	\$ 18,937,787.91	\$ 101,220,474.67	\$ 738,939,075.45	\$ 840,159,550.12		
LIABILITIES AND FUND EQUITY									
LIABILITIES:									
Accounts Payable	\$ 3,876,910.60	\$ 7,844,051.46	\$ 1,616,802.67	-	\$ 13,337,764.73	\$ 4,600,505.92	\$ 17,938,270.65		
Retainage Payable	52,466.22	-	-	-	52,466.22	1,583,842.03	1,636,307.25		
Accrued Liabilities	1,176,781.32	35,487.06	-	-	1,212,268.38	8,891,204.58	10,103,472.96		
Other Liabilities	2,699,208.90	404,012.35	-	-	3,103,221.25	6,263,631.21	9,366,852.46		
Insurance Claims Payable	780,883.00	-	-	-	780,883.00	-	780,883.00		
Due to Other Funds	383,765.92	533,855.36	-	-	917,621.28	982,096.75	1,899,718.03		
Due to School District	1,006,741.83	-	-	-	1,006,741.83	-	1,006,741.83		
Bonds Pay-Due in more than one ye	-	-	-	-	-	319,461,254.29	319,461,254.29		
Accrual for Compensated Absences	-	-	-	-	-	2,276,449.17	2,276,449.17		
Deferred Revenue	5,257,451.26	580,706.19	-	-	5,838,157.45	6,434.00	5,844,591.45		
TOTAL LIABILITIES	15,234,208.05	9,398,112.42	1,616,802.67	-	26,249,123.14	344,065,417.95	370,314,541.09		
FUND EQUITY:									
Investment in Capital Assets, net of Related Debt	-	-	-	-	-	321,755,679.59	321,755,679.59		
Retained Earnings:	-	-	-	-	-	418,154.45	418,154.45		
Reserved for Equipment Replacement	-	-	-	-	-	4,101,648.00	4,101,648.00		
Reserved for FRCS	-	-	-	-	-	10,887,600.00	10,887,600.00		
Reserved for Revenue Bond O&M	-	-	-	-	-	1,434,281.00	1,434,281.00		
Reserved for Revenue Fund	-	-	-	-	-	56,276,294.46	56,276,294.46		
Unreserved	-	-	-	-	-	-	-		
Fund Balances:	-	-	-	-	-	56,276,294.46	56,276,294.46		
Reserved:	-	-	-	-	-	-	-		
Encumbrances	2,770,773.28	5,174,172.73	3,171,046.37	-	11,115,992.38	-	11,115,992.38		
Arts & Cultural Events	-	424,785.64	-	-	424,785.64	-	424,785.64		
Cemetery and Other Trust Funds	-	-	-	-	-	-	-		
Library Trust Funds	-	-	-	-	-	-	-		
Workmen's Compensation	2,575,166.51	-	-	15,816,247.32	3,121,540.59	-	3,121,540.59		
Health Insurance	1,586,798.47	-	-	3,121,540.59	2,575,166.51	-	2,575,166.51		
Inventory	834,933.33	-	-	-	1,586,798.47	-	1,586,798.47		
Special Revenue Reserve	5,135,549.66	-	-	-	834,933.33	-	834,933.33		
Revenue Stabilization	9,187,773.56	-	-	-	5,135,549.66	-	5,135,549.66		
General Liability Insurance	557,655.17	-	-	-	9,187,773.56	-	9,187,773.56		
Unreserved:	-	-	-	-	557,655.17	-	557,655.17		
Designated-continued Appropriatio	-	639,140.58	-	-	639,140.58	-	639,140.58		
Designated-Capital Projects	-	-	(605,276.63)	-	(605,276.63)	-	(605,276.63)		
Undesignated	24,581,044.95	-	-	-	24,581,044.95	-	24,581,044.95		
Total Fund Equity:	\$ 47,229,694.93	\$ 6,238,098.95	\$ 2,565,769.74	\$ 18,937,787.91	\$ 74,971,351.53	\$ 394,873,657.50	\$ 469,845,009.03		
Total Liabilities & Equity	\$ 62,463,902.98	\$ 15,636,211.37	\$ 4,182,572.41	\$ 18,937,787.91	\$ 101,220,474.67	\$ 738,939,075.45	\$ 840,159,550.12		

City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
-All Governmental Fund Types
For the three months ended September 30, 2008
(UNAUDITED)
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	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	\$ 50,575,562.77	-	-	-	\$ 50,575,562.77
Federal and State Grants and Aid	714,009.58	2,636,481.31	-	-	3,350,490.89
Nonenterprise charge:salesservice	533,849.35	33,781.09	-	-	567,630.44
Licenses and Permits	4,839,578.60	-	-	-	4,839,578.60
Interest	333,672.47	63,738.32	48,546.50	227,537.23	673,494.52
Contributions	-	-	-	143,801.16	143,801.16
Other	118,782.29	(97,845.41)	-	(960,834.52)	(939,897.64)
TOTAL REVENUES:	57,115,455.06	2,636,155.31	48,546.50	(589,496.13)	59,210,660.74

EXPENDITURES					
Current					
General Government	10,219,151.87	3,106,714.73	1,246,746.65	19,975.99	14,592,589.24
Public Safety	10,574,801.85	2,238,760.31	-	-	10,813,562.16
Health and Sanitation	493,239.51	371,303.21	-	-	864,542.72
Highways and Streets	4,438,960.59	383,986.20	2,895,287.31	-	7,718,234.10
Welfare and Human Services	294,446.49	1,794.92	-	-	296,241.41
Education and Library	589,199.94	-	-	-	589,199.94
Parks and Recreation	943,120.92	237,972.71	18,277.04	-	1,199,370.67
Cemetery Trust	-	-	-	40,855.06	40,855.06
Investment management fee	-	-	-	8,363.91	8,363.91
Debt Service:					
Principal Retirement	2,368,596.56	-	-	-	2,368,596.56
Interest	588,369.53	-	-	-	588,369.53
TOTAL EXPENDITURES	30,509,887.26	4,340,533.08	4,160,311.00	69,194.96	39,079,925.30
Excess/(deficiency) of Revenues Over Expenditures	26,605,567.80	(1,704,376.77)	(4,111,764.50)	(658,691.09)	20,130,735.44
OTHER FINANCING SOURCES(USES):					
Transfers In	67,913.78	868,900.00	-	-	936,813.78
Transfers Out	(868,900.00)	-	-	-	(868,900.00)
TOTAL OTHER	(800,986.22)	868,900.00	-	-	67,913.78
Excess(deficiency) of rev and other sources over exp and other uses	25,804,581.58	(835,476.77)	(4,111,764.50)	(658,691.09)	20,198,649.22
Fund Balance, Beginning of Period	21,425,113.35	7,073,575.72	6,677,534.24	19,596,479.00	54,772,702.31
Fund Balance, End of Period	\$ 47,229,694.93	\$ 6,238,098.95	\$ 2,565,769.74	\$ 18,937,787.91	\$ 74,971,351.53

City of Manchester, New Hampshire
Combined Balance Sheet

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September 30, 2008
(Unaudited)
GAAP Basis
(GTBSCOMP)

	General Fund 9/30/08	General Fund 9/30/07	Increase (Decrease)	Percent Change
ASSETS:				
Cash and Cash Equivalents	\$ 8,050,663.01	\$ 21,994,520.73	\$ (13,943,857.72)	(63.40)
Restricted Cash	5,894,508.77	5,041,580.19	852,928.58	16.92
Investments	34,940,246.21	28,947,573.42	5,992,672.79	20.70
Receivables	5,550,723.10	5,527,942.70	22,780.40	.41
Prepaid Expenses	2,440,296.65	1,653,561.65	786,735.00	47.58
Due From Other Funds	1,440,952.11	393,540.94	1,047,411.17	266.15
Inventories	784,473.65	779,612.60	4,861.05	.62
Land held for resale	3,362,039.48	3,332,337.96	29,701.52	.89
TOTAL ASSETS:	\$ 62,463,902.98	\$ 67,670,670.19	\$ (5,206,767.21)	(7.69)

LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	\$ 3,876,910.60	\$ 3,016,552.74	\$ 860,357.86	28.52
Retainage Payable	52,465.22	37,429.33	15,035.89	40.17
Accrued Liabilities	1,176,781.32	1,072,733.92	104,047.40	9.70
Other Liabilities	2,699,208.90	2,834,890.46	(135,681.56)	(4.79)
Insurance Claims Payable	780,883.00	121,438.38	659,444.62	543.03
Due to Other Funds	383,765.92	-	383,765.92	-
Due to School District	1,006,741.83	949,480.75	57,261.08	6.03
Deferred Revenue	5,257,451.26	4,963,783.05	293,668.21	5.92
TOTAL LIABILITIES	15,234,208.05	12,996,308.63	2,237,899.42	17.22

FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	2,770,773.28	6,485,714.36	(3,714,941.08)	(57.28)
Workmen's Compensation	2,575,166.51	2,687,770.65	(112,604.14)	(4.19)
Health Insurance	1,586,798.47	1,500,338.79	86,459.68	5.76
Inventories	834,933.33	731,730.20	103,203.13	14.10
Special Revenue Reserve	5,135,549.66	4,419,073.46	716,476.20	16.21
Revenue Stabilization	9,187,773.56	10,939,698.56	(1,751,925.00)	(16.01)
General Liability Insurance	557,655.17	603,231.57	(45,576.40)	(7.56)
Unreserved:				
Undesignated	24,581,044.95	27,306,803.97	(2,725,759.02)	(9.98)
Total Fund Equity:	47,229,694.93	54,674,361.56	(7,444,666.63)	(13.62)
Total Liabilities & Equity	\$ 62,463,902.98	\$ 67,670,670.19	\$ (5,206,767.21)	(7.69)

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CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL (BUDGET BASIS)
-GENERAL FUND-
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2008 & 2007
(UNAUDITED)
GAAP Basis
(OTIRECOMP)

	FY 2009 ACTUALS	FY 2008 ACTUALS	INC(DEC)	ACTUAL	PERCENT CHANGE
REVENUE:					
Taxes	50,575,562.77 \$	51,407,965.70 \$	(832,402.93)	(1.62)	(1.62)
Federal and State Grants in Aid	714,009.58	814,815.38	(100,805.80)	(12.37)	(12.37)
Nonenterprise charges for sales and services	533,849.35	699,417.61	(165,568.26)	(23.67)	(23.67)
Licenses and Permits	4,839,578.60	4,978,762.42	(139,183.82)	(2.80)	(2.80)
Interest	333,672.47	873,538.51	(539,866.04)	(61.80)	(61.80)
Other	118,782.29	205,834.14	(87,051.85)	(42.29)	(42.29)
TOTAL REVENUES:	57,115,455.06	58,980,333.76	(1,864,878.70)	(3.16)	(3.16)

EXPENDITURES:					
Current:					
General Government	10,219,151.87	8,127,927.08	2,091,224.79	25.73	25.73
Public Safety	10,574,801.85	10,108,790.29	466,011.56	4.61	4.61
Health and Sanitation	493,239.51	452,685.31	40,554.20	8.96	8.96
Highways and Streets	4,438,960.59	4,301,382.98	137,577.61	3.20	3.20
Welfare and Human Services	294,446.49	288,441.44	6,005.05	2.08	2.08
Education and Library	589,199.94	580,383.51	8,816.43	1.52	1.52
Parks and Recreation	943,120.92	922,827.10	20,293.82	2.20	2.20
Debt Service:					
Principal Retirement	2,368,596.56	2,366,486.46	2,110.10	.09	.09
Interest	588,369.53	647,953.37	(59,583.84)	(9.20)	(9.20)
TOTAL EXPENDITURES:	30,509,887.26	27,796,877.54	2,713,009.72	9.76	9.76
Excess/(deficiency) of Revenues Over Expenditures	26,605,567.80	31,183,456.22	(4,577,888.42)	(14.68)	(14.68)

OTHER FINANCING SOURCES(USES):					
Transfers In	67,913.78	-	67,913.78	-	-
Transfers Out	(868,900.00)	(2,393,729.00)	1,524,829.00	(63.70)	(63.70)
TOTAL OTHER:	(800,986.22)	(2,393,729.00)	1,592,742.78	(66.54)	(66.54)
Excess(deficiency) of rev and other sources over exp and other uses	25,804,581.58	28,789,727.22	(2,985,145.64)	(10.37)	(10.37)
Fund Balance, Beginning of Period	21,425,113.35	25,884,634.34	(4,459,520.99)	(17.23)	(17.23)
Fund Balance, End of Period	\$ 47,229,694.93 \$	\$ 54,674,361.56 \$	\$(7,444,666.63)	(13.62)	(13.62)

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Three Months Ended September 30, 2008
 (UNAUDITED)
 Budget Basis

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AGENCIES-	FY 2009 MODIFIED BUDGET	FY 2009 OBLIGATIONS TO DATE	FY 2009 UNOBLIGATED BALANCE	FY 2009 PERCENT UNOBLIGATED
AGENCIES-				
ADULTS	63,000.00	17,500.00	45,500.00	72.22
ASSESSORS	638,593.00	127,883.19	510,709.81	76.97
BUILDINGS	1,183,663.00	272,703.72	910,959.28	76.96
CITY CLERK	1,066,523.00	224,403.55	842,119.45	78.96
HEOD	249,284.00	68,386.61	180,897.39	72.57
CITY SOLICITOR	1,049,719.00	283,988.24	765,730.76	72.95
FINANCE	938,093.00	195,081.32	743,011.68	79.20
INFORMATION SYSTEMS	1,416,073.00	671,806.87	744,266.13	52.56
MAJOR	203,678.00	50,646.59	153,031.41	75.13
OFFICE OF YOUTH SERVICES	585,158.00	130,518.01	454,639.99	77.70
HUMAN RESOURCES	647,450.00	204,556.14	442,893.86	68.41
PLANNING	695,867.00	129,248.43	566,618.57	81.43
BUILDING MAINTENANCE DIVISION	5,934,056.00	1,939,579.10	3,994,476.90	67.31
TAX COLLECTOR	592,035.00	125,403.27	426,631.73	77.28
FIRE	18,472,242.00	4,373,820.54	14,098,421.46	76.32
POLICE	18,978,469.00	5,215,155.61	13,763,313.39	72.52
HEALTH	2,499,161.00	405,051.26	2,094,109.74	83.79
HIGHWAY	19,051,498.00	4,444,041.20	14,607,456.80	76.67
WELFARE	1,016,293.00	268,403.25	747,889.75	73.59
PARKS & RECREATION	2,655,465.00	844,223.10	1,811,241.90	68.21
LIBRARY	2,018,771.00	509,625.55	1,509,145.45	74.76
ELECTRIC SERVICES	234,647.00	91,063.25	143,583.75	61.19
TOTAL AGENCIES	80,149,740.00	20,593,090.80	59,556,649.20	74.31
RESTRICTED ITEMS-				
SEVERANCE PAY	230,000.00	-	230,000.00	100.00
WORKERS COMPENSATION - SALARY	101,000.00	151,244.80	(50,244.80)	(49.75)
HEALTH INSURANCE	10,161,617.00	2,621,341.96	7,540,275.04	74.20
DENTAL INSURANCE	898,989.00	172,364.73	726,624.27	80.83
DEATH BENEFIT	68,911.00	11,424.22	57,486.78	83.42
WORKER'S COMPENSATION	1,039,760.00	345,545.85	694,214.15	66.77
DISABILITY INSURANCE	57,877.00	15,825.05	42,051.95	72.66
CITY RETIREMENT	2,405,216.00	606,149.44	1,799,066.56	74.80
FIRE STATE PENSION	2,621,138.00	614,443.08	2,006,694.92	76.56
POLICE STATE PENSION	1,785,218.00	447,114.74	1,338,103.26	74.95
FTCA	2,654,943.00	608,568.58	2,046,374.42	77.08
UNEMPLOYMENT	20,000.00	4,689.79	15,310.21	76.55
CGL INSURANCE	531,397.00	303,092.91	248,304.09	45.03
TOTAL RESTRICTED ITEMS	22,596,066.00	5,901,805.15	16,694,260.85	73.88
NON-DEPARTMENTAL ITEMS-				
CONTINGENCY	599,000.00	-	599,000.00	100.00
MCIV	400,000.00	537,368.40	(137,368.40)	(34.34)
CIVIC CONTRIBUTIONS	138,000.00	100,330.64	37,669.36	36.50
NON-CITY PROGRAMS	89,278.00	69,899.32	19,378.68	75.35
SAFETY REVIEW BOARD	20,000.00	4,808.08	15,191.92	75.96
COMMUNITY IMPROVEMENT PROGRAM	868,900.00	868,900.00	-	-
MOTORIZED EQUIPMENT REPLACEMENT	125,000.00	18,700.32	106,299.68	85.04
TRANSIT SUBSIDY	900,000.00	900,000.00	-	-
EMPLOYEE MEDICAL SERVICES	50,000.00	5,780.70	44,219.30	88.44
CONSERVATION COMMISSION	7,499.00	1,034.77	6,464.23	86.20
MATURING DEBT	9,469,389.00	2,368,596.56	7,100,792.44	74.99
INTEREST ON MATURING DEBT	5,466,797.00	588,369.53	4,878,427.47	89.24
TOTAL NON-DEPARTMENTAL ITEMS	18,133,863.00	5,462,788.32	12,671,074.68	69.88
TOTAL GENERAL FUND	\$ 120,879,669.00	\$ 31,937,684.27	\$ 88,921,984.73	73.56

City of Manchester, New Hampshire
Budget vs Actual Expenditures - General Fund
By Department Without Restricted Items
For The Three Months Ended September 30, 2007
(UNAUDITED)
Budget Basis

AGENCIES-	FY 2008 MODIFIED BUDGET	FY 2008 OBLIGATIONS TO DATE	FY 2008 UNOBLIGATED BALANCE	FY 2008 PERCENT UNOBLIGATED	
ADDERMEN	70,000.00 \$	17,500.00 \$	52,500.00	75.00	
ASSASSORS	562,909.00	139,050.94	423,858.06	75.30	
BUILDING	1,173,233.00	249,839.33	923,393.67	78.71	
CITY CLERK	1,031,002.00	233,822.94	797,179.06	77.32	
MERO	281,826.00	70,586.65	211,239.35	74.95	
CITY SOLICITOR	968,296.00	269,677.67	698,618.33	72.15	
FINANCE	982,256.00	304,646.12	677,609.88	68.99	
INFORMATION SYSTEMS	1,476,549.00	680,711.07	795,837.93	53.90	
MAYOR	207,852.00	51,030.92	156,821.08	75.45	
OFFICE OF YOUTH SERVICES	438,005.00	109,848.89	328,156.11	74.92	
HUMAN RESOURCES	814,986.93	244,592.79	570,394.14	69.99	
PLANNING	845,832.00	175,980.77	669,851.23	79.19	
BUILDING MAINTENANCE DIVISION	6,264,569.00	2,102,335.13	4,162,233.87	66.44	
TAX COLLECTOR	531,362.00	120,806.24	410,555.76	77.26	
FIRE	17,130,629.00	4,112,891.41	13,017,737.59	75.99	
POLICE	19,077,083.90	4,985,854.17	14,091,229.73	73.86	
HEALTH	2,434,127.00	372,958.15	2,061,168.85	84.68	
HIGHWAY	19,351,266.00	4,797,079.00	14,554,187.00	75.21	
WELFARE	1,053,975.00	259,874.34	794,100.66	75.34	
PARKS & RECREATION	2,676,670.00	782,814.18	1,893,855.82	70.75	
LIBRARY	2,023,627.00	503,937.50	1,519,689.50	75.10	
ELDERLY SERVICES	230,348.00	89,879.02	140,468.98	60.98	
TOTAL AGENCIES	79,626,403.83	20,675,717.23	58,950,686.60	74.03	
RESTRICTED ITEMS-					
HEALTH INSURANCE	10,432,125.00	2,231,071.39	8,201,053.61	78.61	
DENTAL INSURANCE	859,630.00	64,691.13	794,938.87	92.47	
DEATH BENEFIT	60,874.00	424.53	60,449.47	99.30	
WORKER'S COMPENSATION	1,306,290.00	146,147.10	1,160,142.90	88.81	
DISABILITY INSURANCE	58,917.00	15,276.64	43,640.36	74.07	
CITY RETIREMENT	2,861,484.00	899,621.00	1,961,863.00	68.56	
FIRE STATE PENSION	2,460,679.00	577,221.28	1,883,457.72	76.54	
POLICE STATE PENSION	1,604,184.00	421,423.60	1,182,760.40	73.73	
FICA	2,558,355.00	596,843.73	1,961,512.27	76.67	
UNEMPLOYMENT	28,422.07	167.94	28,254.13	99.41	
CGI INSURANCE	748,600.00	200,765.87	547,834.13	73.18	
TOTAL RESTRICTED ITEMS	22,979,561.07	5,153,656.21	17,825,904.86	77.57	
NON-DEPARTMENTAL ITEMS-					
MCTV	440,000.00	138,453.50	301,546.50	68.53	
CIVIC CONTRIBUTIONS	132,700.00	98,810.37	33,889.63	35.29	
NON-CITY PROGRAMS	68,817.00	69,278.58	(461.58)	(.67)	
SAFETY REVIEW BOARD	40,000.00	16,523.59	23,476.41	58.69	
COMMUNITY IMPROVEMENT PROGRAM	1,695,429.00	1,668,729.00	26,700.00	1.57	
MOTORIZED EQUIPMENT REPLACEMENT	1,051,500.00	838,398.69	213,101.31	20.27	
TRANSIT SUBSIDY	1,176,714.00	1,176,714.00	-	-	
EMPLOYEE MEDICAL SERVICES	62,198.10	1,470.60	60,727.50	97.64	
CONSERVATION COMMISSION	7,899.00	1,306.96	6,592.04	83.45	
MATURING DEBT	9,219,000.00	2,366,486.46	6,852,513.54	74.33	
INTEREST ON MATURING DEBT	5,514,500.00	647,953.37	4,866,546.63	88.25	
TECHNOLOGY RESERVE	250,000.00	39,537.52	210,462.48	84.18	
TOTAL NON-DEPARTMENTAL ITEMS	19,678,757.10	7,063,662.64	12,615,094.46	64.11	
TOTAL GENERAL FUND	122,284,722.00 \$	32,893,036.08 \$	89,391,685.92	73.10	

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Three Months Ended September 30, 2008
 (UNAUDITED)
 Budget Basis
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AGENCIES-	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
ASSESSORS	733,000.00	63,470.95	669,529.05	91.34
BUILDING	2,750,000.00	481,705.63	2,268,294.37	82.48
CITY CLERK	1,675,002.00	182,943.01	1,492,058.99	89.08
MEDO	122,050.00	42,020.10	80,029.90	65.57
CITY SOLICITOR	457,978.00	-	457,978.00	100.00
FINANCE	9,397,154.00	426,913.78	8,970,240.22	95.46
INFORMATION SYSTEMS	84,519.00	-	84,519.00	100.00
HUMAN RESOURCES	7,000.00	3,631.00	3,369.00	48.13
PLANNING BOARD	332,000.00	14,106.83	317,893.17	95.75
BUILDING MAINTENANCE DIVISION	5,439,824.00	324.61	5,439,499.39	99.99
TAX COLLECTOR	16,093,800.00	4,248,974.93	11,844,825.07	73.60
FIRE	386,050.00	17,336.91	368,713.09	95.51
POLICE	943,233.00	113,117.30	830,115.70	88.01
HEALTH	2,087,338.00	32,609.48	2,054,728.52	98.44
HIGHWAY	3,402,160.00	1,142,453.88	2,259,706.12	66.42
WELFARE	45,000.00	5,544.11	39,455.89	87.68
CEMETERY, PARKS & RECREATION	889,974.00	93,525.04	796,448.96	89.49
TOTAL AGENCIES	\$ 44,846,082.00	\$ 6,868,677.56	\$ 37,977,404.44	84.68

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Three Months Ended September 30, 2008
 (UNAUDITED)
 Budget Basis
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	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	47,500.00	34,991.93	12,508.07	26.33
INTEREST AND PENALTIES	625,000.00	140,541.61	484,458.39	77.51
CABLE FRANCHISE FEES	1,039,800.00	61,260.01	978,539.99	94.11
TOTAL TAXES, INTEREST AND PENALTIES	1,712,300.00	236,793.55	1,475,506.45	86.17
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,910,700.00	4,246,736.72	11,663,963.28	73.31
LICENSES	419,981.00	65,807.25	354,173.75	84.33
PERMITS	3,124,550.00	549,598.63	2,574,951.37	82.41
TOTAL LICENSES AND PERMITS	19,455,231.00	4,862,142.60	14,593,088.40	75.01
INTERGOVERNMENTAL				
FEDERAL REVENUES	210,000.00	-	210,000.00	100.00
PAYMENTS IN LIEU OF TAXES	885,000.00	-	885,000.00	100.00
STATE REVENUES	6,344,788.00	714,009.58	5,630,778.42	88.75
TOTAL INTERGOVERNMENTAL	7,439,788.00	714,009.58	6,725,778.42	90.40
SALES AND SERVICES				
GENERAL REVENUES	99,032.00	32,066.95	66,965.05	67.62
PUBLIC SAFETY	159,800.00	34,802.90	124,997.10	78.22
HIGHWAY	503,900.00	155,700.50	348,199.50	69.10
SANITATION	25,000.00	8,553.75	16,446.25	65.79
HEALTH	11,076.00	3,076.00	8,000.00	72.23
CEMETERY, PARKS & RECREATION	218,761.00	68,188.39	150,572.61	68.83
ZONING BOARD	27,000.00	13,548.00	13,452.00	49.82
PARKING VIOLATIONS	11,000.00	5,350.00	5,650.00	51.36
COURT FINES	75,000.00	12,325.38	62,674.62	83.57
FEES	868,933.00	133,037.46	735,895.54	84.69
WITNESS FEES	95,100.00	44,628.02	50,471.98	53.07
TOTAL SALES AND SERVICES	2,094,602.00	511,277.35	1,583,324.65	75.59
OTHER REVENUE SOURCES				
INTEREST INCOME	1,529,000.00	357,750.41	1,171,249.59	76.60
FUND TRANSFERS	2,804,000.00	67,913.78	2,736,086.22	97.58
REIMBURSEMENTS	1,018,692.00	43,634.22	975,057.78	95.72
RENTALS & LEASES	804,500.00	12,690.50	791,809.50	98.42
SCHOOL CHARGEBACKS	7,902,819.00	18,463.19	7,884,355.81	99.77
MISCELLANEOUS	85,150.00	44,002.38	41,147.62	48.32
TOTAL OTHER REVENUE SOURCES	14,144,161.00	544,454.48	13,599,706.52	96.15
TOTAL	\$ 44,846,082.00	\$ 6,868,677.56	\$ 37,977,404.44	84.68

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Year Ended June 30, 2008 And
 Modified Budget FY 2009
 (UNAUDITED)
 Budget Basis
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	ACTUAL FY 2008	MODIFIED BUDGET FY 09	DIFFERENCE ACTUAL 08 VS BUDGET 09	PERCENTAGE DIFFERENCE OF FY08 VS FY09
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	135,052	47,500	(87,552)	(64.83)
INTEREST AND PENALTIES	915,694	625,000	(290,694)	(31.75)
CABLE FRANCHISE FEES	1,127,633	1,039,800	(87,833)	(7.79)
TOTAL TAXES, INTEREST AND PENALTIES	2,178,379	1,712,300	(466,079)	(21.40)
LICENSES AND PERMITS				
AUTO REGISTRATIONS	15,776,917	15,910,700	133,783	.85
LICENSES	480,926	419,981	(60,945)	(12.67)
PERMITS	2,073,582	3,124,550	1,050,968	50.68
TOTAL LICENSES AND PERMITS	18,331,425	19,455,231	1,123,806	6.13
INTERGOVERNMENTAL				
FEDERAL REVENUES	285,420	210,000	(75,420)	(26.42)
PAYMENTS IN LIEU OF TAXES	868,080	885,000	16,920	1.95
STATE REVENUES	6,378,907	6,344,788	(34,119)	(.53)
TOTAL INTERGOVERNMENTAL	7,532,407	7,439,788	(92,619)	(1.23)
SALES AND SERVICES				
GENERAL REVENUES	146,652	99,032	(47,620)	(32.47)
PUBLIC SAFETY	173,458	159,800	(13,658)	(7.87)
HIGHWAY	529,963	503,900	(26,063)	4.92
SANITATION	24,351	25,000	649	2.67
HEALTH	13,005	11,076	(1,929)	(14.83)
CEMETERY, PARKS & RECREATION	315,924	218,761	(97,163)	(30.76)
ZONING BOARD	28,855	27,000	(1,855)	(6.43)
PARKING VIOLATIONS	12,065	11,000	(1,065)	(8.83)
COURT FINES	44,245	75,000	30,755	69.51
OTHER FINES	(9,428)	-	9,428	(100.00)
FEES	870,805	868,933	(1,872)	(.21)
WITNESS FEES	94,039	95,100	1,061	1.13
TOTAL SALES AND SERVICES	2,243,934	2,094,602	(149,332)	(6.65)
OTHER REVENUE SOURCES				
INTEREST INCOME	2,127,255	1,529,000	(598,255)	(28.12)
FUND TRANSFERS	2,311,536	2,804,000	492,464	21.30
REIMBURSEMENTS	950,059	1,018,692	68,633	7.22
RENTALS & LEASES	799,448	804,500	5,052	.63
SCHOOL CHARGEBACKS	7,955,934	7,902,819	(53,115)	(.67)
MISCELLANEOUS	42,711	85,150	42,439	99.36
TOTAL OTHER REVENUE SOURCES	14,186,943	14,144,161	(42,782)	(.30)
TOTAL	\$ 44,473,088	\$ 44,846,082	\$ 372,994	.84

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type -
 Non-Property Tax Revenues
 For The Three Months Ended September 30, 2008 and 2007
 (UNAUDITED)
 Budget Basis
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	3 MONTHS ACTUAL FY 2008	3 MONTHS ACTUAL FY 2009	DIFFERENCE ACTUAL 08 VS ACTUAL 09	PERCENTAGE DIFFERENCE OF FY08 VS FY09
TAXES, INTEREST AND PENALTIES				
MISCELLANEOUS TAXES	4,381	34,991	30,610	698.72
INTEREST AND PENALTIES	112,089	140,541	28,452	25.38
CABLE FRANCHISE FEES	-	61,260	61,260	-
TOTAL TAXES, INTEREST AND PENALTIES	116,470	236,793	120,323	103.31
LICENSES AND PERMITS				
AUTO REGISTRATIONS	4,393,335	4,246,736	(146,598)	(3.34)
LICENSES	44,244	65,807	21,563	48.74
PERMITS	550,711	549,598	(1,112)	(.20)
TOTAL LICENSES AND PERMITS	4,988,290	4,862,142	(126,147)	(2.53)
INTERGOVERNMENTAL				
STATE REVENUES	814,815	714,009	(100,805)	(12.37)
TOTAL INTERGOVERNMENTAL	814,815	714,009	(100,805)	(12.37)
SALES AND SERVICES				
GENERAL REVENUES	28,654	32,066	3,412	11.91
PUBLIC SAFETY	42,137	34,802	(7,334)	(17.41)
HIGHWAY	258,162	155,700	(102,461)	(39.69)
SANITATION	4,005	8,553	4,548	113.58
HEALTH	3,124	3,076	(48)	(1.54)
CEMETERY, PARKS & RECREATION	99,773	68,188	(31,584)	(31.66)
ZONING BOARD	10,160	13,548	3,388	33.35
PARKING VIOLATIONS	4,945	5,350	405	8.19
COURT FINES	13,713	12,325	(1,387)	(10.12)
FEES	186,447	133,037	(53,409)	(28.65)
WITNESS FEES	38,770	44,628	5,858	15.11
TOTAL SALES AND SERVICES	689,890	511,277	(178,612)	(25.89)
OTHER REVENUE SOURCES				
INTEREST INCOME	873,539	357,750	(515,788)	(59.05)
FUND TRANSFERS	-	67,913	67,913	-
REIMBURSEMENTS	148,637	43,634	(105,002)	(70.64)
RENTALS & LEASES	10,948	1,742	(9,206)	(84.07)
SCHOOL CHARGEBACKS	25,703	18,463	(7,239)	(28.17)
MISCELLANEOUS	20,547	44,002	23,455	114.15
TOTAL OTHER REVENUE SOURCES	1,079,374	544,454	(534,919)	(49.56)
TOTAL	\$ 7,688,839	\$ 6,868,677	\$ (820,161)	(10.67)

City of Manchester, New Hampshire
 Combining Balance Sheet
 -Special Revenue Funds-
 September 30, 2008
 (Unaudited)
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	HUD Section 108 Fund	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
ASSETS:								
Cash and Cash Equivalents	\$ 231,517.40	\$ 1,225,904.19	\$ (339,731.11)	\$ (763,972.23)	\$ 1,841,347.20	\$ 988,621.58	\$ -	\$ 1,342,339.83
Restricted Cash	-	-	-	580,706.19	-	-	-	2,636,321.85
Investments	-	-	-	-	-	4,063,759.63	-	4,063,759.63
Receivables	6,465,197.80	-	(4,839.45)	510,893.13	-	1,825.58	278,713.00	7,251,790.06
Due From Other Funds	-	-	-	342,000.00	-	-	-	342,000.00
TOTAL ASSETS:	\$ 6,696,715.20	\$ 1,225,904.19	\$ (344,570.56)	\$ 669,621.09	\$ 1,841,347.20	\$ 5,054,206.79	\$ 492,981.46	\$ 15,636,211.37

	LIABILITIES AND FUND EQUITY							
LIABILITIES:								
Accounts Payable	\$ 6,566,000.00	\$ 32,321.49	\$ 197,785.31	\$ 1,029,194.66	\$ 18,750.00	-	-	\$ 7,844,051.46
Accrued Liabilities	-	5,577.68	3,230.57	26,678.81	-	-	-	35,487.06
Other	-	-	-	183,012.35	-	-	221,000.00	404,012.35
Due to Other Funds	130,715.20	-	-	403,140.16	-	-	-	533,855.36
Deferred Revenue	-	-	-	580,706.19	-	-	-	580,706.19
TOTAL LIABILITIES	\$ 6,696,715.20	\$ 37,899.17	\$ 201,015.88	\$ 2,222,732.17	\$ 18,750.00	-	\$ 221,000.00	\$ 9,398,112.42
FUND BALANCES:								
Reserved for:								
Encumbrances	-	205,657.49	1,120,489.14	3,758,494.85	89,531.25	-	-	5,174,172.73
Land held for resale	-	-	-	-	310,573.72	-	-	310,573.72
Arts & Cultural Events	-	-	-	-	114,211.92	-	-	114,211.92
Unreserved:								
Undesignated Fund Balance	-	982,347.53	(1,666,075.58)	(5,311,599.93)	1,308,280.31	5,054,206.79	271,981.46	639,140.58
TOTAL FUND EQUITY:	-	1,188,005.02	(545,586.44)	(1,553,105.08)	1,822,597.20	5,054,206.79	271,981.46	6,238,098.95
TOTAL LIABILITIES & EQUITY	\$ 6,696,715.20	\$ 1,225,904.19	\$ (344,570.56)	\$ 669,621.09	\$ 1,841,347.20	\$ 5,054,206.79	\$ 492,981.46	\$ 15,636,211.37

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
-Special Revenue Funds-
(UNAUDITED)
For the Three Months Ended September 30, 2008
GAAP Basis
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	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid	-	-	675,398.91	1,961,082.40	-	-	-	2,636,481.31
Nonenterprise Charges for Sales	-	-	-	33,781.09	-	-	-	33,781.09
Interest	-	-	-	-	11,097.61	47,718.21	4,922.50	63,738.32
Other	-	-	-	69,829.07	41,123.80	(208,798.28)	-	(97,845.41)
TOTAL REVENUES:	-	-	675,398.91	2,064,692.56	52,221.41	(161,080.07)	4,922.50	2,636,455.31
EXPENDITURES								
Current								
General Government	-	77,464.74	452,972.10	2,574,998.99	-	1,278.90	-	3,106,714.73
Public Safety	-	83,392.68	24,090.68	131,276.95	-	-	-	238,760.31
Health and Sanitation	-	-	663.00	370,640.21	-	-	-	371,303.21
Highways and Streets	-	81,419.49	147,373.65	155,193.06	-	-	-	383,986.20
Welfare and Human Services	-	255.32	-	1,539.60	-	-	-	1,794.92
Parks and Recreation	-	74,630.94	63,789.64	52,515.83	47,036.30	-	-	237,972.71
Debt Service:								
TOTAL EXPENDITURES	-	317,163.17	688,889.07	3,286,164.64	47,036.30	1,278.90	-	4,340,532.08
Excess/(Deficiency) of Revenues Over Expenditures	-	(317,163.17)	(13,490.16)	(1,221,472.08)	5,185.11	(162,358.97)	4,922.50	(1,704,376.77)
OTHER FINANCING SOURCES(USES):								
Transfers In	-	868,900.00	-	-	-	-	-	868,900.00
TOTAL OTHER	-	868,900.00	-	-	-	-	-	868,900.00
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses	-	551,736.83	(13,490.16)	(1,221,472.08)	5,185.11	(162,358.97)	4,922.50	(835,476.77)
Fund Balance, Beginning of Period	-	636,268.19	(532,096.28)	(331,633.00)	1,817,412.09	5,216,565.76	267,058.96	7,072,575.72
Fund Balance, End of Period	-	\$ 1,188,005.02	(545,586.44)	(1,553,105.08)	\$ 1,822,597.20	\$ 5,054,206.79	\$ 271,981.46	\$ 6,238,098.95

City of Manchester, New Hampshire
Combining Balance Sheet
-Enterprise Funds-
September 30, 2008
(Unaudited)
(OTISSENTE)

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	Environmental Protection Division	Water	Aviation	Recreation	Parking	Total Enterprise Funds
ASSETS:						
Cash and Cash Equivalents	\$ (1,941,073.01) \$	5,446,679.33 \$	300.00 \$	(2,471,536.51) \$	419,584.51 \$	1,453,954.32
Restricted Cash	1,096,760.18	9,055,388.44	39,190,089.15	123,017.81	30,063.63	49,495,319.21
Investments		4,133,952.03	26,579,453.07	-	-	30,713,405.10
Receivables	8,483,880.67	3,226,215.00	5,306,189.44	162,132.74	153,050.48	17,351,468.33
Prepaid Items	14,457.73	1,023,657.46	3,521,236.21	42,151.49	-	4,601,502.89
Due From Other Funds	10,649.41	-	-	12,122.80	18,993.71	41,765.92
Inventories	61,133.74	1,018,543.46	289,271.49	-	-	1,369,008.69
Property and Equipment, Net	140,467,043.25	104,665,409.63	371,785,874.49	7,466,196.27	9,548,127.35	633,932,650.99
TOTAL ASSETS:	\$ 148,192,911.97 \$	128,569,845.35 \$	446,672,413.85 \$	5,334,084.60 \$	10,169,819.68 \$	738,939,075.45

	LIABILITIES AND NET ASSETS	LIABILITIES:
Accounts Payable	\$ 545,680.48 \$	543,008.54 \$
Retainage Payable	676,617.00	484,175.03
Accrued Liabilities	745,747.96	913,714.56
Other	63,137.00	196,773.44
Due to state of NH	5,275,444.39	-
Due to Other Funds	389,936.36	90,284.00
Bonds Payable	25,174,984.54	47,208,337.55
Accrual for Compensated Absences	317,656.77	1,295,677.31
Deferred Revenue	-	-
TOTAL LIABILITIES	33,189,204.50	50,731,970.43

	NET ASSETS:	Invested in Capital Assets, net of related debt	Retained Earnings:	Reserved for Equipment Replacement	Reserved for PFCs	Reserved for Revenue Bond O&M	Reserved for Revenue Fund	Unreserved	Total Net Assets
		117,056,184.19	58,273,624.17	141,093,516.81	1,330,712.66	4,001,641.76	321,755,679.59	418,154.45	118,003,707.47
		418,154.45	-	-	4,101,648.00	-	-	-	148,192,911.97
		-	1,665,000.00	-	9,222,600.00	-	-	-	128,569,845.35
		-	-	1,434,281.00	-	-	-	-	446,672,413.85
		(2,470,631.17)	17,899,250.75	43,611,425.27	(2,821,246.64)	57,496.25	56,276,294.46	-	5,334,084.60
		118,003,707.47	77,837,874.92	199,463,471.08	(1,490,533.98)	4,059,138.01	394,873,657.50	-	10,169,819.68
		148,192,911.97	128,569,845.35	446,672,413.85	5,334,084.60	10,169,819.68	738,939,075.45	-	738,939,075.45

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City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets
- Enterprise Funds
For the Three Months Ended September 30, 2008
(Unaudited)
GAAP Basis
(OTRENTRE)

	Environmental Protection Division	Water Works	Aviation	Recreation	Parking	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	4,552,513.66	4,570,634.82	10,525,271.37	297,216.98	1,079,110.43	21,024,747.26
Contributions-Operations	566,221.38	-	-	-	-	566,221.38
Other	-	19.53	390,968.65	25.00	1,210.00	392,223.18
Total Operating Revenues:	5,118,735.04	4,570,654.35	10,916,240.02	297,241.98	1,080,320.43	21,983,191.82
Operating Expenses:						
Personnel Services	825,441.64	1,550,192.24	1,617,567.43	354,378.27	243,441.49	4,591,021.07
Plant Maintenance	1,872,296.41	285,045.24	1,307,730.36	31,398.74	31,073.34	3,527,544.09
Light / Heat and Power	307,607.83	305,170.89	408,864.33	53,106.36	4,702.37	1,079,451.78
General and Administrative	104,064.95	716,156.03	2,932,781.95	63,289.69	544,663.80	4,360,956.42
Depreciation and Amortization	1,240,935.00	833,919.00	3,795,000.00	110,923.18	114,248.26	6,095,025.44
Total Operating Expenses:	4,350,345.83	3,690,483.40	10,061,944.07	613,096.24	938,129.26	19,653,998.80
Operating Income (Loss) Over Expenditures	768,389.21	880,170.95	854,295.95	(315,854.26)	142,191.17	2,329,193.02
Non-Operating Revenues (Expenses), Net						
Soundproofing Program Grant	-	-	1,257,779.94	-	-	1,257,779.94
Interest Income	(17,974.58)	112,843.59	593,767.14	(15,359.55)	1,415.28	674,691.88
Interest Expense	(658,007.23)	(544,090.10)	(5,280,872.55)	(66,189.54)	18,239.85	(6,530,919.57)
Gain (Loss) on Disposal of Property and Equipment	-	-	12,700.00	-	-	12,700.00
Transfers Out	-	-	-	-	(67,913.78)	(67,913.78)
Passenger Facility Charges	-	-	1,849,115.24	-	-	1,849,115.24
Customer Facility Charges	-	-	807,651.38	-	-	807,651.38
Rent and Other	112,185.07	8,605.84	-	31,768.26	-	152,559.17
Bond Issuance costs	-	-	(128,823.34)	-	-	(128,823.34)
Payment-Refunded Debt Escrow Agent	-	30,017.00	-	-	-	30,017.00
Total Non-Operating Revenues (Expenses)	(563,796.74)	(392,623.67)	(888,682.19)	(49,780.83)	(48,258.65)	(1,943,142.08)
Net Income Before Capital Contributions	204,592.47	487,547.28	(34,386.24)	(365,635.09)	93,932.52	386,050.94
Capital Contributions	-	(36,527.63)	(870,842.60)	5,427.26	-	(901,942.97)
Changes in Net Assets	204,592.47	451,019.65	(905,228.84)	(360,207.83)	93,932.52	(515,892.03)
Fund Net Assets, Beginning of Period	114,799,115.00	77,386,855.27	200,366,699.92	(1,130,326.15)	3,965,205.49	395,389,549.53
Fund Net Assets, End of Period	\$ 115,003,707.47 \$	77,837,874.92 \$	199,463,471.08 \$	(1,490,533.98) \$	4,059,138.01 \$	394,873,657.50

City of Manchester, New Hampshire
Combining Balance Sheet
-Permanent Trust Funds-
September 30, 2008
(Unaudited)
(QTISPFRM)

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	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
ASSETS:			
Cash and Cash Equivalents	\$ 949,263.97	\$ 61,113.14	\$ 1,010,377.11
Restricted cash and cash equivalent	-	173,267.50	173,267.50
Investments	14,865,213.89	2,887,159.95	17,752,373.84
Receivables	1,769.46	-	1,769.46

TOTAL ASSETS: \$ 15,816,247.32 \$ 3,121,540.59 \$ 18,937,787.91

LIABILITIES AND FUND EQUITY

LIABILITIES:

FUND EQUITY:

Fund balances			
Reserved for			
Cemetery and Other Trust Funds	15,816,247.32	-	15,816,247.32
Library Trust Funds	-	3,121,540.59	3,121,540.59
Unreserved:			

Total Fund Equity: 15,816,247.32 3,121,540.59 18,937,787.91

Total Liabilities & Fund Equity \$ 15,816,247.32 \$ 3,121,540.59 \$ 18,937,787.91

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
Non-expendable Trust Funds
For the three months ended September 30, 2008
(UNAUDITED)
(OTI:REPERM)

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	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	215,783.59	11,753.64	227,537.23
Contributions	25,910.00	117,891.16	143,801.16
Net gain (loss) on securities	(860,732.07)	(100,102.45)	(960,834.52)
TOTAL REVENUES:	(619,038.48)	29,542.35	(589,496.13)
EXPENSES			
General Administrative	-	19,975.99	19,975.99
Cemetery Trust	40,855.06	-	40,855.06
Investment management fee	3,609.70	4,754.21	8,363.91
TOTAL EXPENSES	44,464.76	24,730.20	69,194.96
Excess/(deficiency) of Revenues Over Expenditures	(663,503.24)	4,812.15	(658,691.09)
OTHER FINANCING SOURCES(USES) :			
Excess(deficiency) of revenues over expenses	(663,503.24)	4,812.15	(658,691.09)
Fund Balance, Beginning of Period	16,479,750.56	3,116,728.44	19,596,479.00
Fund Balance, End of Period	15,816,247.32	3,121,540.59	18,937,787.91

City of Manchester, New Hampshire
Combining Balance Sheet
-Fiduciary Trust & Agency Funds-
September 30, 2008
(Unaudited)
(QTBSFIDU)

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	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
ASSETS:				
Cash and Cash Equivalents	-	(15,079.18)	-	(15,079.18)
Investments	149,814,855.00	15,127,108.81	-	164,941,963.81
Receivables	82,860.00	-	-	82,860.00
Prepaid expenses	6,750.00	-	-	6,750.00
Equipment	45,777.00	-	-	45,777.00
TOTAL ASSETS:	\$ 149,950,242.00	\$ 15,112,029.63	-	\$ 165,062,271.63
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	144,792.00	-	-	144,792.00
Accrued liabilities	608,786.00	-	-	608,786.00
TOTAL LIABILITIES	753,578.00	-	-	753,578.00
FUND EQUITY:				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	149,196,664.00	15,112,029.63	-	164,308,693.63
Unreserved:				
Total Fund Equity:	149,196,664.00	15,112,029.63	-	164,308,693.63
Total Liabilities & Fund Equity	\$ 149,950,242.00	\$ 15,112,029.63	-	\$ 165,062,271.63

CITY OF MANCHESTER, NEW HAMPSHIRE
DISCRETE COMPONENT UNITS
COMBINING STATEMENT OF CHANGES
IN FIDUCIARY NET ASSETS-FIDUCIARY FUNDS
FOR THE THREE MONTHS ENDED SEPTEMBER 30, 2008
(UNAUDITED)
(OTIFRFDU)

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	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest	-	233,585.21	-	233,585.21
Net realized and unrealized appreciation in fair value of inves	-	(893,637.42)	-	(893,637.42)
Net investment income	-	(660,052.21)	-	(660,052.21)
Contributions:				
Total additions	-	(660,052.21)	-	(660,052.21)
Deductions				
Benefits paid directly to participa	-	434,747.00	-	434,747.00
Administrative expenses	-	4,677.94	-	4,677.94
Total deductions	-	439,424.94	-	439,424.94
Net Increase (Decrease)	-	(1,099,477.15)	-	(1,099,477.15)
Retained Earnings, Beginning of Period	149,196,664.00	16,211,506.78	-	165,408,170.78
Retained Earnings, End of Period	\$ 149,196,664.00	\$ 15,112,029.63	-	\$ 164,308,693.63

City of Manchester, New Hampshire
Parking Division
Budgetary basis
For the three months ended September 30, 2008
(unaudited)

Object Code Description	2009 Revised	July -	
	Budget *	September	2009 Balance
Charges for Services Total	1,855,693	270,298	1,585,395
Licenses & Permits Total	2,488,410	532,813	1,955,597
Interest Total	103,000	618	102,382
Other Revenue Total	1,409,500	267,849	1,141,651
Transfer in	-	500,000	(500,000)
Grand Total	5,886,603	1,581,379	4,305,224
Salaries & Wages Total	679,855	166,523	513,332
Employee Benefits Total	334,520	80,548	253,972
Purchased Professional Services Total	15,000	1,891	13,109
Purchased Property Services Total	769,900	91,077	678,823
Other Purchased Services Total	62,850	24,681	38,169
Supplies & Materials Total	130,800	52,165	78,635
Miscellaneous Total	799,000	497,278	301,722
Non-Departmental Total	973,982	115,348	858,634
Miscellaneous-Reimburse City Total	2,154,000	-	2,154,000
Grand Total	5,919,907	1,029,511	4,890,396
Excess (deficit) of revenues over expenditures	(33,304)	551,868	(585,172)

* Revised Budget includes \$807 K of CIP appropriations